

TRINIDAD AND TOBAGO.

No. 8.—1922.

I ASSENT,

[L.S.]

S. H. WILSON,  
*Governor.*

26th April, 1922.

AN ORDINANCE to provide for Income Tax.

[1st January, 1922.]

**B**E it enacted by the Governor of Trinidad and Tobago with the advice and consent of the Legislative Council thereof as follows:—

1. This Ordinance may be cited as the Income Tax Short title. Ordinance, 1922.

2. In this Ordinance, unless the context otherwise Interpreta-  
tion. requires:—

“Commissioner” means the Commissioner or Commissioners of Income Tax appointed under this Ordinance;

“Property” means all real and personal property whatsoever;

[Price 1/3d.]

- “Land,” and “Lands” include all tenements and hereditaments and easements appurtenant and also undivided shares in land as well as all chattel and equitable interests in land;
- “Income tax” means the tax payable under this Ordinance, and is herein referred to as “the tax.”
- “Income” means net income, namely, the sum remaining after deducting the expenses (if any) of acquiring the income, including the necessary expenses actually paid in carrying on any business or trade, but not including personal living or family expenses; “Income” also includes the annual rental value assessed to house rate or house tax of a house occupied by the owner or by an occupier, other than the owner, free of rent; also the annual value of any residence, quarters, board and lodging, or other allowance in kind received by an employee in respect of his services;
- “Person” includes any individual and also any corporate or unincorporate body of persons;
- “Incapacitated person” means any infant, married woman, lunatic, idiot, or insane person;
- “Year of assessment” means (a) for the year 1922, the year commencing on the 1st of January, 1922, and ending on the 31st of December, 1922, and (b) in each subsequent year, the year commencing on the 1st of January and ending on the 31st of December of that year;
- “Prescribed” means prescribed by Regulations made under section 63 of this Ordinance.

#### COMMISSIONERS OF INCOME TAX.

Commissioner  
or Commis-  
sioners to be  
appointed.

3.—(1) It shall be lawful for the Governor to appoint an officer or officers to be called the Commissioner or Commissioners of Income Tax.

Remuneration  
of Commis-  
sioner or  
Commis-  
sioners.

(2) There shall be paid to the Commissioner or Commissioners of Income Tax for his or their services under this Ordinance such remuneration and such travelling expenses as the Legislative Council shall determine.

4. From and after the commencement of this Ordinance <sup>Tax payable.</sup> there shall be raised, levied, collected and paid annually to the Receiver-General for the purposes of the general revenue of the Colony, a tax on the incomes of all persons, called "Income Tax," subject however to the provisions of this Ordinance.

#### RATES OF TAX.

5.—(1) The tax in respect of the income of any person <sup>Rates of tax.</sup> liable thereto shall be charged for the year of assessment 1922 at the following rates:—

- (a) Sixpence on every £1 of income up to £1,000;
- (b) One shilling on every additional £1 beyond £1,000 from £1,001 up to £2,000;
- (c) Two shillings on every additional £1 beyond £2,000 from £2,001 up to £5,000;
- (d) Four shillings on every additional £1 beyond £5,000 from £5,001 up to £8,000;
- (e) Five shillings on every additional £1 beyond £8,000 from £8,001 up to £12,000;
- (f) Six shillings and eight pence on every additional £1 beyond £12,000.

(2) Provided always that every person resident in the Colony, other than a Company, shall be entitled to relief from the tax equal to the amount of such tax upon £500 of income falling within rate (a) above.

#### INCOMES CHARGEABLE.

6. The income of a married woman living with her <sup>Income of married couple.</sup> husband shall be deemed to be the income of her husband, and shall be charged in the name of the husband and not in her name or in that of her trustee.

7.—(1) The tax shall be payable in respect of the <sup>Incomes chargeable.</sup> following incomes, that is to say:—

- (a) Incomes arising or accruing to any person <sup>Residents in the Colony.</sup> residing in the Colony and derived from the annual profits or gains of, or in respect of or

from, any kind of property whatever, whether situate or being in the Colony or elsewhere, or derived from the annual profits or gains of, or in respect of or from, any profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, carried on in the Colony or elsewhere;

Non-residents  
in the Colony.

- (b) Incomes arising or accruing to any person not residing in the Colony, whether a subject of His Majesty or not, and derived from the annual profits or gains of, or in respect of or from, any kind of property whatever in the Colony, or derived from the annual profits or gains of, or in respect of or from, any profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, carried on in the Colony;

Public officers  
and pensioners.

- (c) Incomes arising or accruing to any person residing in any place in or out of the Colony derived from any public office or employment of profit or from any pension payable out of the public revenue of the Colony;

Residents in  
the Colony  
liable in  
respect of  
salaries, etc.,  
from public  
offices, etc.,  
and pensions  
derived outside  
of the Colony.

- (d) Incomes arising or accruing to any person residing in the Colony and derived from any public office or employment of profit or from any pension from any source whatever out of the Colony;

Sweeping  
clause:  
"Casual  
profits," etc.

- (e) Income arising or accruing to any person residing in the Colony and derived from any source whatever in or out of the Colony, and income arising or accruing to any person not residing in the Colony, whether a subject of His Majesty or not, and derived from any source whatever in the Colony, not charged by virtue of any of the preceding provisions (a) to (d) of this sub-section; also casual profits of every description.

(2) Any British subject who satisfies the Commissioner that he is not ordinarily resident in the Colony, and any person who satisfies the Commissioner that he is not domiciled in the Colony, shall, in respect of income derived from securities, stocks, shares, rents, and all possessions (not being trading undertakings) out of the Colony, be chargeable with the tax only on such income as is received in the Colony.

Persons not domiciled, or British subjects not ordinarily resident, in the Colony—basis of computation.

(3) Any person aggrieved by any decision of the Commissioner on a question of domicile or residence under the last preceding sub-section may appeal against that decision to a Judge in Chambers, and section 41 of this Ordinance shall apply to appeals under this sub-section.

#### OCCASIONAL ABSENTEES AND TEMPORARY RESIDENTS.

8. Any person ordinarily resident in the Colony who leaves the Colony for the purpose only of occasional residence abroad shall be assessed and charged to the tax as a person actually residing in the Colony.

Occasional absence from the Colony.

9. A person shall not be charged to the tax as a person residing in the Colony who is in the Colony for some temporary purpose only, and not with any view or intent of establishing his residence therein, and who has not actually resided in the Colony at one time or several times for a period equal in the whole to six months in any year of assessment, but if any such person resides in the Colony for the aforesaid space of time he shall be so chargeable.

Temporary residence in the Colony.

#### EXEMPTIONS.

10. The following incomes shall be exempt from the tax:—

Exemptions.

- (1) The income of any individual resident in the Colony who proves to the satisfaction of the Commissioner that his total income from all sources, whether arising in or out of the Colony—including in the case of a married man the income (if any) derived from similar sources by his wife—computed in each case in accordance with the provisions of this Ordinance, does not exceed £500 a year;
- (2) The official salary and allowances of the Governor;

- (45-1917) (3) The income of any Building Society registered under the Building Societies Ordinance, No. 111, or any Friendly Society registered under the Friendly Societies Ordinance, 1917, or any Ordinance amending the same or substituted therefor;

Provided that in the case of Building Societies the foregoing exemption shall not, in the case of persons residing in the Colony, extend to relieve from the assessment in the hands of the recipients of (a) any dividends or bonuses paid or credited to members of such Society or (b) any interest on debentures, loans, or deposits paid or credited to persons whose respective total incomes computed in accordance with the provisions of this Ordinance exceed £500 per annum; and that as regards any income from the above sources receivable by persons not residing in the Colony, the provisions of sub-section (3) of section 25 of this Ordinance shall apply.

- (2-1915) (4) The income of any Municipal Corporation, Road Board, or Public Authority established under the laws of the Colony; also of any Government Institution or concern;
- (5) The income derived from any allowance made to a public officer for travelling expenses or in respect of the keeping of any animal or vehicle for the purpose of carrying out the duties of his office;
- (6) The income arising in respect of debentures issued under the Local Loan Ordinance, 1915;
- (7) The official salaries and emoluments of Consuls or Vice-Consuls who are citizens of the countries they represent and who are not engaged in any other business or profession;

- (8) The income of any corporation or association organized and operated exclusively for religious, charitable, scientific, or educational purposes, no part of the net income of which enures to the benefit of any private stockholder or individual. Provided that it shall be in the discretion of the Commissioner to determine whether or not a corporation or association comes within the meaning of this provision.

**BASIS OF ASSESSMENT.**

11.—(1) In the case of persons, other than Companies incorporated within or out of the Colony, the income arising or accruing from rents of property of every description, situate within the Colony, including the annual rental value assessed to House Rate or House Tax of a house occupied by the owner or by an occupier free of rent, shall be computed on the full income derived or received in the year immediately preceding the year of assessment.

(2) In the case of persons, other than Companies incorporated within or out of the Colony, the income arising or accruing in respect of

(a) all interest of money on mortgages or loans, annuities, interest or dividends on Government Loans of the Colony, subject however to the exemption provided in sub-section (6) of section 10 of this Ordinance, and all other interest or dividends from any other source within the Colony;

(b) interest or dividends on War Loan Stock, National War Bonds, Exchequer Bonds, Discount on Treasury Bills, dividends, income derived from securities, stocks, shares, rents, and all possessions (not being trading undertakings) out of the Colony; subject however in cases falling within sub-section (2) of section 7 of this Ordinance to restriction to actual remittances,

shall be computed on the full amounts arising or accruing for the year immediately preceding the year of assessment.

Salaries, etc.,  
of Employees,  
Public  
Officers and  
Pensioners.

(3) In the case of salary or wages, commission, bonus, payments for overtime and other emoluments, including those referred to under the definition of "income" in section 2 of this Ordinance, received by an employee in respect of his employment, also the official salaries and emoluments of all public officers, and pensions received by persons from the public revenue of the Colony, the income shall be computed on the full amounts arising or accruing from the above sources for the year immediately preceding the year of assessment.

Casual profits.

(4) In the case of casual profits falling within the provisions of sub-section (1) (e) of section 7 of this Ordinance received by persons other than Companies incorporated within or out of the Colony, the income arising therefrom shall be computed either on the full amount of the profits or gains arising in the year immediately preceding the year of assessment, or according to an average of such a period, being greater or less than one year, as the case may require, or as may be directed by the Commissioner.

Saving clause  
in relation to  
Companies.

(5) In the case of a Company incorporated within or out of the Colony no separate assessment shall be made upon it in respect of sources of income specified in the preceding sub-sections (1), (2), (3) and (4), but an inclusive assessment on the Company as a whole, embracing the income (if any) from such sources, shall be made in accordance with the basis laid down in sub-section (8) of this section, or sub-section (1) of section 12 of this Ordinance.

Insurance  
Companies.

(6) In the case of all Insurance Companies the income chargeable shall be computed in accordance with the provisions of section 27 of this Ordinance.

Non-resident  
Shipping  
Companies.

(7) In the case of non-resident Shipping Companies, Associations or persons engaged in carrying passengers, live stock, mails or goods shipped at any port in the Colony to ports of destination, the income chargeable shall be computed in accordance with the provisions of section 28 of this Ordinance.

Other  
concerns.

(8) In cases of incomes of every description not falling within the preceding sub-sections (1), (2), (3), (4), (6) and (7), the income chargeable for the year of assessment one thousand nine hundred and twenty-two under this Ordinance shall be computed on the full amount of the income upon a

fair and just average of the three years ending on the 31st day of December, one thousand nine hundred and twenty-one, and shall after the year of assessment one thousand nine hundred and twenty-two be computed on a similar average of the three years ending on the 31st day of December immediately preceding each subsequent year of assessment.

Provided that the Commissioner may, if he think fit, permit any person to be assessed on the average of the three years terminating at any time in the year immediately preceding the year of assessment.

Provided further that in any case where repayment in respect of a loss has been made under section 2 of the Tax on Incomes (Amendment) Ordinance, 1921, to any person, he shall not be entitled in computing his income for the year of assessment 1922 or for any subsequent year of assessment, to a deduction of any portion of the loss in respect of which such repayment has been obtained.

Computation to exclude any loss in respect of which previous re-payment has been made. (Ord. 35-1921.)

#### NEW CONCERNS, CONCERNS DISCONTINUED AND SUCCESSIONS.

12. — (1) Where the profession, business, trade, adventure, concern in the nature of a trade, or vocation, has been set up and commenced within the said period of three years, the computation shall be made on the average of the profits and gains for one year from the period of the first setting up of the same, and where it has been set up and commenced within the year of assessment, the computation shall be made either on the full amount of the profits or gains arising in the year of assessment, or according to an average of such a period, being greater or less than one year, as the case may require, and as may be directed by the Commissioner.

Concerns set up within the 3 years or within the year of assessment—basis of computation.

(2) Where a person charged or chargeable with the tax in respect of any profession, business, trade, adventure, concern in the nature of a trade, or vocation, which has been set up or commenced within the period of three years upon the average of which the profits or gains are to be taken, or within the year of assessment, proves at the end of the year of assessment to the satisfaction of the Commissioner that the actual profits or gains arising from the profession, business, trade, adventure, concern in the nature of a trade, or vocation, in the year of

New concerns—adjustment of assessment at end of the year.

assessment fall short of the profits or gains as computed in accordance with this Ordinance, he shall be entitled to be charged on the actual amount of the profits or gains so arising, instead of on the amount of the profits or gains so computed, and, if he has paid the full amount of the tax on the profits or gains so computed, he shall be entitled to repayment of the amount overpaid.

Concerns discontinued—  
adjustment of  
assessment.

**13.** Where a profession, business, trade, adventure, concern in the nature of a trade, or vocation, is discontinued in any year, any person charged with the tax in respect thereof shall be entitled to be charged on the actual amount of the profits or gains arising therefrom in that year, and shall also, if he proves to the satisfaction of the Commissioner that the total amount of the tax for the three previous years in respect of that profession, business, trade, adventure, concern in the nature of a trade, or vocation, exceeds the total amount which would have been paid if he had been assessed for each of those years on the actual amount of the profits or gains arising in each year, be entitled to repayment of the excess.

Cessation of  
business, etc.,  
due to death,  
bankruptcy  
etc., adjust-  
ment of  
assessment at  
end of year.

**14.**—(1) If a person charged to the tax under this Ordinance, whether the computation has been made on the profits of one year or on an average of years, ceases to carry on the profession, business, trade, adventure, concern in the nature of a trade, or vocation, in respect of which the assessment was made, or dies or becomes bankrupt, before the end of the year of assessment, or from any other specific cause is deprived of or loses the profits or gains so computed, he or his executors or administrators may within three months after the end of the year of assessment apply to the Commissioner for the amendment of the assessment.

Provided that this sub-section shall not apply in any case where the person charged to the tax has continued to carry on throughout the year of assessment, the profession, business, trade, adventure, concern in the nature of a trade, or vocation, in respect of which the assessment was made.

(2) The Commissioner on proof to his satisfaction that sub-section (1) of this section applies to the case, shall cause the assessment to be amended or vacated, and give such relief as is just, and shall, if necessary, direct repayment to be made of any sum which has been overpaid.

(3) A person who has succeeded to the profession, <sup>Successions.</sup> business, trade, adventure, concern in the nature of a trade, or vocation, of a person charged, shall be liable to pay the full tax charged or the due proportion thereof without any new assessment, and no relief under this sub-section shall be granted in any case unless the person so succeeding proves to the satisfaction of the Commissioner that the profits or gains have fallen short from some specific cause, since, or by reason of, the succession.

#### DEDUCTIONS NOT ALLOWABLE.

**15.** In computing the income to be charged, no deduction shall be allowed in respect of:— Cases where no deductions are allowable.

- (1) any disbursements or expenses not being money wholly and exclusively laid out or expended in acquiring the income upon which the tax is payable;
- (2) any capital withdrawn, or any sum employed or intended to be employed as capital;
- (3) any capital employed in improvements;
- (4) Any interest which might have been made if any such sums as aforesaid had been laid out at interest;
- (5) any sum recoverable under an insurance or contract of indemnity;
- (6) any debts, except bad debts proved to be such to the satisfaction of the Commissioner. In the case of the bankruptcy or insolvency of the debtor, the amount which may be reasonably expected to be received on any such debt shall be deemed to be the value thereof;

Provided that the debts to be allowed as bad under this section shall have been included in the years of average on which the assessment is to be based; also that any amount recovered in excess of the amount to which a bad debt has been written down and allowed under this section shall be returned as income of the year in which such excess has been recovered;

- (7) The rent or annual value of any dwelling house or domestic offices or any part thereof, except such part thereof as is used for the purposes of a trade or profession; provided that where any such part is so used, the sum so deducted shall be such as may be determined by the Commissioner, and shall not, unless in any particular case he is of opinion that, having regard to all the circumstances, some greater sum ought to be deducted, exceed two-thirds of such rent or annual value;
- (8) Any loss not connected with or arising out of the business, trade, profession, employment, or vocation, the income of which is assessable under this Ordinance;
- (9) Any sum expended for repairs of premises, or for the supply, repairs or alterations of any implements, utensils, or articles employed in acquiring the income upon which the tax is payable, beyond the sum usually expended for those purposes according to an average of three years preceding the year of assessment.

#### DEDUCTIONS ALLOWABLE.

Cases where deductions are allowable. **16.** In computing the income to be charged, deduction shall be allowed in respect of:—

- (1) Interest payable on any mortgage or debenture or on any loan when the Commissioner is satisfied that such interest is payable on capital employed in acquiring the income upon which the tax is payable;

- (2) Annuities or other annual payments whether payable within or out of the Colony, either as a charge on any property of the person paying the same by virtue of any deed or will or otherwise, or as a reservation thereout, or as a personal debt or obligation by virtue of any contract; provided that no voluntary allowances or payments of any description shall be deducted ;
- (3) Rates and taxes on real estate (but not including income tax) ;
- (4) Premiums paid on any fire insurance policy on property used in acquiring the income upon which the tax is payable.

DEPRECIATION: WEAR AND TEAR.

17.—(1) In charging the profits or gains of any business or trade under this Ordinance, such deduction may be allowed as the Commissioner may consider just and reasonable as representing the diminished value by reason of wear and tear of any buildings, machinery or plant used for the purpose of the business or trade and belonging to the person by whom such business or trade is carried on.

Deduction for  
Wear and Tear  
of Buildings,  
Machinery or  
Plant.

(2) Where any buildings, machinery or plant are let to the person by whom the business or trade is carried on on the terms of his being bound to maintain the same and deliver it over in good condition at the end of the lease, the buildings, machinery or plant shall be deemed to belong to that person for the purpose of this section.

Conditions of  
Allowances.

(3) Any claim in respect of the aforesaid deduction shall be included in the annual Return required to be delivered under this Ordinance by the person in receipt of the profits or gains of the business or trade for the purpose of which the buildings, machinery or plant are used, and the Commissioner in assessing those profits or gains shall make such allowance in respect thereof as he thinks just and reasonable.

Claim to be  
included in  
Return.

Lessor of Buildings, Machinery or Plant; when entitled to allowance.

(4) Where buildings, machinery or plant are let upon such terms that the burden of maintaining and restoring the same falls upon the lessor, he shall be entitled to claim in the annual Return required to be delivered under this Ordinance, in arriving at his income (including in such income the rent received by him under the lease), an allowance in respect of the wear and tear of the buildings, machinery or plant, and the Commissioner in assessing the said income shall make such allowance in respect thereof as he thinks just and reasonable.

Allowances to be calculated on written down values.

(5) All allowances in respect of wear and tear under this section shall be calculated on the written down or diminished values of the buildings, machinery or plant. Such written down values shall be arrived at by deducting year by year from the original cost of the buildings, machinery or plant, the annual wear and tear calculated at the percentage rates allowed by the Commissioner, which has occurred since the purchase of such buildings, machinery or plant, and the allowance for wear and tear when so arrived at shall be included as a trade expense of each of the years the profits and gains of which form the basis for assessment under this Ordinance, and in which years such buildings, machinery or plant were in actual use.

Total allowance not to exceed actual cost of the subjects.

(6) No deduction for wear and tear shall be allowed for any year if the deduction, when added to the deductions allowed on that account for any previous years to the person by whom the business or trade is carried on, or to the lessor under the provisions of the preceding sub-section (4), will make the aggregate amount of the deductions exceed the actual cost to such person or lessor of the buildings, machinery or plant, including in that actual cost any expenditure in the nature of capital expenditure on the buildings, machinery or plant, by way of renewal, improvement or re-instatement.

#### SET-OFF OF LOSSES.

Loss in one trade, etc., may be deducted from profits of another trade, etc.

18. When a person sustains a loss in a profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, carried on in the Colony, or in the ownership or occupation of any lands situate in the Colony, he may deduct from or set such loss against the

profits accruing to him from any other profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, or from the ownership or occupation of any other land.

Provided that losses from speculation in investments, Saving clause. buying and selling property, or any other class of income of that nature chargeable under sub-section (1) (e) of section 7 of this Ordinance may be set-off against ordinary trading profits, or against any casual profits.

#### DOUBLE INCOME TAX.

19. For the purposes of the tax payable under this Ordinance, income shall be assessable without any deduction for income tax (including super-tax) payable in the United Kingdom. Assessment of income liable to income tax in the United Kingdom.

20.—(1) Any person who has paid by deduction or otherwise, or is liable to pay the tax for any year of assessment on any part of his income and who proves to the satisfaction of the Commissioner that he has paid income tax in the United Kingdom for that year in respect of the same part of his income, shall be entitled to relief from the tax paid or payable by him on that part of his income at a rate equal to the amount by which the rate of tax appropriate to his case under this Ordinance exceeds half the appropriate rate of United Kingdom tax. If, however, the rate of tax appropriate to his case under this Ordinance exceeds the appropriate rate of United Kingdom tax, he shall be entitled to relief at a rate equal to half the appropriate rate of United Kingdom tax. Relief in respect of income tax paid in the United Kingdom.

(2) For the purposes of this section a certificate issued by or on behalf of the Commissioners of Inland Revenue in the United Kingdom shall be receivable in evidence to show what is the appropriate rate of United Kingdom tax in any particular case.

(3) For the purposes of this section the expression "rate of tax" when applied to income tax paid or payable in the Colony, means the rate determined by dividing the amount of the income tax paid or payable for the year (before the deduction of the relief granted under this section) by the amount of the income in respect of which the tax

paid or payable in the Colony has been charged for that year, except that where the income tax paid or payable in the Colony is charged on an amount other than the ascertained amount of the actual profits, the rate of tax shall be determined by the Commissioner.

INCOMES OF COMPANIES—HOW TO BE ARRIVED AT.

Interest to be deducted.

21.—(1) For the purpose of ascertaining the chargeable income of any Company, whether incorporated in the Colony or elsewhere, there shall be deducted from its income of each of the years entering into the average provided by sub-section (8) of section 11 or sub-section (1) of section 12 of this Ordinance, so much of such income as was actually paid for interest on mortgages, debentures, or loans, annuities, or other annual payments falling within the provisions of sub-sections (1) and (2) of section 16 of this Ordinance; and the secretary, attorney, agent or manager, of the Company resident in the Colony shall furnish to the Commissioner the names and addresses of such mortgagees, debenture or loan holders, annuitants, or recipients of other annual payments, together with the amounts paid to each, and in default shall be guilty of an offence against this Ordinance.

Companies to furnish list of debenture or loan holders, etc.

Relief in respect of tax collected at the source.

(2) Where under this Ordinance any profits or gains are assessed as income of an individual and also as income of a corporate body of persons, such individual shall be entitled to relief from the tax to an amount equal to the tax chargeable upon such body of persons in respect of such profits or gains, and such relief shall be given either by reduction of the tax chargeable or charged to him or by repayment of the excess which has been paid, as the case may require.

NON-RESIDENT PERSONS, ETC.

Agent, etc., of non-resident persons to be assessed.

22. A person not resident in the Colony, whether a British subject or not, shall be assessable and chargeable in the name of any trustee, guardian, committee, or of any factor, agent, receiver, branch, or manager, whether such factor, agent, receiver, branch, or manager, has the receipt of the profits or gains or not, in like manner and to the like amount as such non-resident person would be assessed and charged if he were resident in the Colony and in the actual receipt of such profits or gains.

23. A non-resident person shall be assessable and chargeable in respect of any profits or gains arising, whether directly or indirectly, through or from any agency, factorship, receivership, branch or management, in the Colony, and shall be so assessable and chargeable in the name of the agent, factor, receiver, branch, or manager.

Non-Residents, profits from Agencies, etc.

24.—(1) In the case of a Company, Association, or person selling goods in the Colony on account of a Company, Association, or person whose principal place of business is not situated in the Colony, an assessment may be made on the resident agent or other representative in the Colony, on the basis of an assumed income of an amount not exceeding 10 per cent. of the selling price of the goods if the income cannot otherwise be ascertained to the satisfaction of the Commissioner.

Non-Residents, charge on percentage of turnover.

A non-resident person shall be deemed to be trading within the Colony in every case where his recognised agent or other representative resident in the Colony sells in the Colony the goods of such non-resident person, whether the contract for the sale of the goods, the delivery thereof, or the payment therefor, is made within or out of the Colony.

Definition of cases where liability exists.

(2) The provisions of sections 29 and 30 of this Ordinance relating to the delivery of Returns by persons acting on behalf of others shall extend so as to require Returns to be given by the resident agent or other representative of the business done by him on behalf of the non-resident Company, Association, or person, in the same manner as Returns are to be delivered by persons acting for non-resident persons of the profits and gains to be charged, and the powers of the Commissioner as set forth in sections 43 and 44 of this Ordinance requiring schedules of particulars, summoning persons before him, and authorising the entry of premises and examining of books, documents and papers, shall extend to the particulars required under this section of the business done and the selling price of the goods.

Obligation to render particulars of turnover.

## COMPANIES, AGENTS, ETC.

**25.**—(1) Companies, whether incorporated within or out of the Colony, shall be deemed to be the agents of their non-resident mortgagees, debenture or loan holders, annuitants, or recipients of any other annual payment falling within the provisions of sub-sections (1) and (2) of section 16 of this Ordinance, and shall be assessed and shall pay the tax accordingly.

(2) The precedent acting resident partner, or, if there be no resident partner, the manager of a partnership, shall be deemed to be the agent of any non-resident partner and shall be assessed and shall pay the tax accordingly.

(3) Any resident agent, trustee, mortgagor or other person, who transmits rent, interest, or income derived from any other source within the Colony, to a non-resident person shall be deemed to be the agent of such non-resident person and shall be assessed and shall pay the tax accordingly. Provided that the provisions of this sub-section shall not apply to dividends received from any Company which has been assessed in respect of its profits under the provisions of sub-section (8) of section 11, sub-section (1) of section 12 and sub-section (1) of section 21 of this Ordinance.

## SALES FOR DELIVERY OUTSIDE OF THE COLONY.

**26.** Where a person carries on business or is engaged in any trading operation in the Colony and sells or disposes of any product of such business or trading operation or any goods purchased in connection with such business or trading operation outside the Colony or for delivery outside the Colony, whether the contract is made within or without the Colony, the profit arising from the sale or disposal shall be deemed to be income arising or accruing within the Colony and shall be liable to the tax, and such tax shall in the case of a person residing out of the Colony be payable by the attorney, agent or other representative in the Colony of such person. Provided that if it be shown that the profit on the sale or disposal has been increased through treatment, other than handling and

disposal, outside the Colony, of the product or purchase, such increase of profit shall not be deemed to be income arising or accruing from the business or trading operation in the Colony.

#### INSURANCE COMPANIES.

27.—(1) In the case of an Insurance Company (other than Life) having its Head Office in the Colony the assessment shall be based on the actual net profits (including interest) as arrived at from the accounts of such Company, subject to any necessary adjustment for income tax purposes, and shall be computed in accordance with the provisions of sub-section (8) of section 11 or sub-section (1) of section 12 of this Ordinance.

Insurance  
companies—  
basis of  
assessment.

(2) In the case of an Insurance Company (other than Life) not having its Head Office in the Colony, the assessment shall be based on its income computed in accordance with the provisions of sub-section (8) of section 11 or sub-section (1) of section 12 of this Ordinance, and such profits for each of the years entering into the average shall be arrived at by taking the gross premiums and interest and other income (if any) received or receivable in the Colony, less any premiums returned to the insured and premiums on re-insurances paid, and from the balance so arrived at deducting the usual percentage reserve for unexpired risks as adopted by such Company in relation to its operations as a whole, and adding thereto the similar reserve for unexpired risks outstanding for the previous year; and from the net amount so arrived at deducting the actual losses (less the amount for losses recovered under re-insurances), the agency expenses in the Colony, and a fair proportion of the expenses of the Head Office of such Company incurred in connection with the agency.

(3) The assessment to the tax on all Life Insurance Companies whether Mutual or Proprietary shall be based on their investment incomes less the management expenses (including commission) of the year immediately preceding the year of assessment. In the case of a Life Insurance Company not having its Head Office in the Colony, its investment income shall be apportioned in the ratio that

the premiums received in the Colony bear to the total premiums received, and from the proportion so arrived at shall be deducted the agency expenses in the Colony, and a fair proportion of the expenses of the Head Office of such Company incurred in connection with the agency.

#### NON-RESIDENT SHIPPING COMPANIES, ETC.

Non-Resident  
Shipping  
companies,  
etc.  
Basis of  
Assessment.

28. For the purposes of this Ordinance the income of every Company, Association, or person, whose principal place of business is not situated in the Colony, and which or who either as owner or charterer of any ship carries passengers, live stock, mails or goods shipped at any port in the Colony, shall be deemed to be 10 per cent. of the amount payable to it or him during the year immediately preceding the year of assessment, whether such amount be payable in or beyond the Colony in respect of the carriage of such passengers, live stock, mails or goods.

#### RETURNS; BY WHOM TO BE MADE.

Returns of  
personal  
incomes.

29.—(1) Every person liable to pay the tax shall on or before the prescribed date in every year, deliver to the Commissioner a true and correct Return of the whole of his income from every source whatsoever computed in accordance with the provisions of this Ordinance appropriate to his case, and shall, if absent from the Colony, give the name and address of an agent residing in the Colony.

(2) Such Return shall be in the prescribed form.

Returns by  
Employers of  
Employees.

(3)—(a) Every employer shall prepare and deliver on or before the prescribed date in every year to the Commissioner a Return containing the names and residences of all persons employed by him, and of the payments made to those persons in respect of such employment for the year immediately preceding the year of assessment, except those persons who were not employed in any other employment and whose remuneration for such year did not exceed £400.

The expression "remuneration" in this sub-section shall be deemed to include not only moneys paid as salary, wages, overtime, or bonus, but also the annual value of any residence, quarters, board and lodging, or other allowance in kind received by an employee in respect of his services.

(b) Where the employer is a body of persons corporate or unincorporate, the secretary or the attorney, manager, agent or chief officer of the body resident in the Colony shall be deemed to be the employer for the purpose of this provision.

(c) Such Return shall be in the prescribed form.

(4) Any person who refuses, fails or neglects to make any Return required to be made under the provisions of this section shall be guilty of an offence against this Ordinance. Failure to render Return.

**30.**—(1) The Commissioner may by notice require any person, or the attorney of any person, or the secretary, attorney, manager, agent or chief officer of a Company residing in the Colony to make Returns under this Ordinance within a time to be specified in such notice. Commissioner may require Returns to be made.

(2) Any person who, after being required by the Commissioner to make a Return, refuses, fails or neglects to do so, shall, whether or not any liability to the tax is involved, be guilty of an offence against this Ordinance. Failure to render Return.

**31.**—(1) Every Return under this Ordinance shall be verified by a statutory declaration under the Statutory Declarations Ordinance, 1908, made by the person making such Return. No fee shall be payable on any such Declaration. Returns to be verified by statutory declaration.

(2) Any person who refuses, fails or neglects to make a statutory declaration as required by this section shall be guilty of an offence against this Ordinance. Failure to make statutory declaration.

#### PARTNERSHIPS.

**32.**—(1) Where a trade or profession is carried on by two or more persons jointly, the precedent partner, that is to say, the partner who being resident in the Colony— Partnership returns: by whom to be made.

(a) is the first named in the agreement of partnership; or

(b) if there be no agreement, is named singly or with precedence to the other partners in the usual name of the firm; or

(c) is a precedent acting partner, if the person named with precedence is not an acting partner, shall make and deliver a Return of the full profits or gains of such trade or profession, and declare therein the names

and addresses of the other partners together with the amount of the share of the said profits or gains to which each partner is entitled.

(2) Where no partner is resident in the Colony the Return shall be made and delivered by the attorney, agent or manager of the firm resident in the Colony.

Failure to  
render Return.

(3) Any person who refuses, fails or neglects to make any Return required to be made under the provisions of this section shall be guilty of an offence against this Ordinance, and all the powers of the Commissioner conferred upon him by sections 30, 43 and 44 of this Ordinance shall apply to such Return.

Individual  
partners to be  
assessed.

Provided always that the Return to be rendered as aforesaid shall not involve any liability to assessment to the tax on the profits of the partnership as such, but each partner therein shall in his individual capacity render in accordance with the provisions of sub-section (1) of section 29 of this Ordinance a Return of his total income from every source whatsoever including his share of the profits and gains of the partnership.

#### TRUSTEES, AGENTS, ETC.

Manager of  
corporation  
answerable

**33.** The manager or other principal officer of every corporate body of persons shall be answerable for doing all such acts, matters and things, as shall be required to be done by virtue of this Ordinance, for the assessment of such body and the payment of the tax.

Trustee,  
guardian,  
committee  
or receiver  
chargeable.

**34.—(1)** A trustee, guardian, committee, or receiver appointed by a Court, and having the direction, control, or management of any property or concern on behalf of any incapacitated person, shall be chargeable to the tax in like manner and to the like amount as such person would be chargeable.

Trustees, &c.  
answerable.

(2) Every such trustee, guardian, committee or receiver shall be answerable for the doing of all such acts, matters or things, as are required to be done by virtue of this Ordinance for the assessment of any such incapacitated person and for the payment of the tax chargeable on him in respect of the income of any such person.

35.—(1) Every person who, in whatever capacity, is in receipt of any money or value, or of profits or gains arising from any of the sources mentioned in this Ordinance or belonging to any other person who is chargeable in respect thereof, not being a non-resident or an incapacitated person, shall whenever required to do so by any general or particular notice, prepare and deliver within the period mentioned in such notice a list in the prescribed form signed by him containing:

Delivery of list by persons in receipt of taxable income belonging to others.

- (a) a true and correct statement of all such money, value, profits or gains;
- (b) the name and address of every person to whom the same shall belong.

(2) Every person who refuses, fails or neglects to comply with the provisions of this section shall be guilty of an offence against this Ordinance.

#### DECEASED PERSONS.

36.—(1) When any person dies and such person would but for his death have been chargeable to the tax, the personal representative of such person shall be liable for and charged with the payment of the tax which such person would have been chargeable with and shall be answerable for doing all such acts, matters and things, as such person, if he were alive, would be required to do under this Ordinance.

Incomes, otherwise chargeable, of person dying, assessable on personal representative.

(2) Income received by estates of deceased persons during the period of administration or settlement of the estate, shall be subject to the tax, and also such income of estates or any kind of property held in trust, including such income accumulated in trust for the benefit of unborn or unascertained persons, or persons with contingent interests, and income held for future distribution under the terms of the will or trust, shall also be subject to the tax, the tax in each instance, except when the income is returned for the purpose of such tax by the beneficiary, to be assessed on the executor, administrator, or trustee, as the case may be.

Income of estates of deceased persons during period of administration or settlement assessable on executors, etc.

(3) Such trustees, executors, administrators, and other fiduciaries, are hereby indemnified against the claims or demands of every beneficiary or principal for all payments of the tax which they shall be required to make under the provisions of this Ordinance, and they shall have credit for the amount of such payments against the beneficiary or principal, in any accounting which they make as such trustees or other fiduciaries.

Omission of deceased person to render Return may be rectified by assessment on his executor, etc., within 3 years.

**37.** Where any person dies without having delivered a statement of all his profits or gains chargeable to tax with a view to an assessment thereon in due course, an assessment in respect of the profits or gains which arose or accrued to him before his death may be made at any time within the year of assessment, or within three years after the expiration thereof, upon his executors or administrators, and the amount of the tax thereon shall be a debt due from and payable out of his estate.

#### COMMISSIONER TO MAKE ASSESSMENTS.

Incomes to be assessed by the Commissioner who may :

**38.**—(1) As soon as may be after the day prescribed for delivering the Returns the Commissioner shall proceed to assess the amount of the tax payable by each and every person liable thereto.

Accept or refuse to accept returns.

(2) In making such assessment the Commissioner may:—

- (a) accept the amount of the income stated in any Return and assess accordingly the person making, or in whose behalf is made, such Return; or
- (b) refuse to accept the amount of the income stated in a Return and, according to the best of his judgment, determine the amount of the income of the person liable and assess him accordingly.

In default of delivery of return assess to the best of his judgment.

(3) Where a person has not delivered a Return and the Commissioner is of the opinion that such person is liable to pay income tax, he may, according to the best of his judgment, determine the amount of the income of the person liable and assess him accordingly, but such assessment shall not affect any liability otherwise incurred by such person by reason of his refusal, failure, or neglect to deliver a Return.

#### LIST OF PERSONS LIABLE TO THE TAX.

Preparation of lists of persons liable to the tax.

**39.**—(1) After completing his assessment, the Commissioner shall prepare Lists of persons liable to pay the tax.

(2) Such Lists shall contain the names and residences of the persons liable to pay the tax, and such other particulars as may be necessary.

#### NOTICES OF ASSESSMENTS AND OBJECTIONS THERETO.

40.—(1) The Commissioner shall cause to be served personally on or sent by registered post to each person whose name appears on the Lists a notice addressed to him at his usual place of abode or business, stating the amount at which he is assessed and informing him that if he disputes the assessment or any part thereof he may apply to the Commissioner, by notice of objection in writing addressed to him, to review and to revise the assessment made upon him. Such application shall state the precise grounds of his objection to the assessment, and shall be made within fifteen days from the date of the service of the notice of assessment, unless the Commissioner, on reasonable cause being shewn to his satisfaction, extends such date.

Notices to be served on each person assessed.

Objections to assessments may be given.

(2) In the case of an individual who is absent from the Colony, or a non-resident Company, the notice of assessment may be addressed to the attorney of such individual or non-resident Company, or to the attorney, manager, agent or chief officer of such Company residing in the Colony.

Notices to absentees.

(3) On receipt of the notice of objection referred to in sub-section (1), the Commissioner is hereby empowered to exercise all the powers conferred upon him by section 43 of this Ordinance, in relation to requiring the person giving the notice of objection to furnish such particulars as the Commissioner may deem necessary with respect to the income of the objector, and also to require the attendance of such objector or any person before him to give evidence, and to produce all books or other documents in his custody or under his control relating to the income of the person assessed.

Objections—how to be dealt with.

(4) In the event of any person assessed who has objected to an assessment made upon him, agreeing with the Commissioner as to the amount at which he is liable to be assessed, the amount so agreed shall be the amount at which such person shall stand assessed, and the assessment shall be confirmed or amended accordingly.

Agreement as to assessment.

## APPEALS.

Appeals to  
Judge in  
Chambers:  
procedure.

41.—(1) Any person who, being aggrieved by an assessment made upon him, has failed to agree with the Commissioner in the manner provided in sub-section (4) of the last preceding section as to the amount at which he shall stand assessed, may appeal against the assessment as made upon him to a Judge in Chambers within fifteen days from the refusal of the Commissioner to amend the said assessment:

Provided that notwithstanding the lapse of such period of fifteen days any person may appeal against such assessment if he shows to the satisfaction of a Judge in Chambers that owing to absence from the Colony, sickness, or other reasonable cause, he was prevented from appealing within such period, and that there has been no unreasonable delay in his appeal.

(2) Such appeal shall be by summons, and evidence shall be received at the hearing if tendered.

(3) The Chief Justice may with the concurrence of a Puisne Judge make rules governing such appeals and appointing places for the hearing of such appeals.

(4) Seven clear days' notice shall, unless rules made as aforesaid otherwise provide, be given to the Commissioner of the date fixed for the hearing of the appeal.

(5) The onus of proving that the assessment complained of or any part thereof is excessive shall be on the appellant, and the Judge may increase the amount of the assessment.

(6) All appeals shall be heard *in camera* unless the Judge shall on the application of the appellant otherwise direct.

(7) The costs of the appeal shall be in the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.

(8) The decision of the Judge hearing the appeal shall be final: Provided that the Judge hearing such appeal may, and shall on the application of the appellant or the Commissioner, state a case on a question of law for the opinion of the Full Court.

Case on question of law may be stated for opinion of full Court.

#### ERRORS IN ASSESSMENTS AND NOTICES.

42. No assessment or charge shall be quashed, or deemed to be void or voidable, for want of form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with, or according to, the intent and meaning of this Ordinance, and if the person charged or intended to be charged or affected thereby is designated therein according to common intent and understanding.

Assessments not necessarily void by reason of errors therein in names and descriptions.

An assessment or the tax charged thereon shall not be impeached or affected :—

- (a) By reason of a mistake therein as to
- (i) the name or surname of a person liable; or
  - (ii) the description of any profits; or
  - (iii) the amount of the tax charged.
- (b) By reason of any variance between the notice and the assessment;

Provided that in cases of assessment the notice thereof shall be duly served on the person intended to be charged, and such notice shall contain, in substance and effect, the particulars on which the assessment is made.

#### GENERAL POWERS OF INCOME TAX COMMISSIONER.

43.—(1) The Commissioner may, by notice in writing, require any person to furnish him within a specified time with a schedule containing such particulars as he may require for the purposes of this Ordinance with respect to the income of such person.

The Commissioner may require schedule of particulars.

(2) Any person who fails or neglects duly to furnish such schedule shall be guilty of an offence against this Ordinance.

Penalty on failure to render.

The Commissioner may require persons to attend before him.

(3) The Commissioner may, by not less than fourteen days notice in writing, require any person to attend before him and give evidence with respect to his income or that of any other person, and to produce all books or other documents in his custody or under his control relating to such income.

Penalty on refusal.

(4) Any person who without lawful excuse refuses or neglects to attend or give evidence in pursuance of such notice or to produce such books or other documents, or who refuses to answer any lawful question touching the matters under consideration, or knowingly or wilfully gives any false evidence under this section, shall be guilty of an offence against this Ordinance.

Power of person authorized by the Commissioner to enter business premises.

44.—(1) In case of the refusal, failure or neglect of any person to make Returns under sections 29, 30 and 32 of this Ordinance, or for the purpose of testing the accuracy of any Return made, or on failure of any person to comply with the requirements of section 43 of this Ordinance, any person authorised in writing by the Commissioner may enter the premises or any part thereof used for the purpose of carrying on any profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, by any such person, and may examine all books, documents and papers referring to or in any way connected with the property of, or profession, business, trade, adventure, concern in the nature of a trade, employment, or vocation, carried on by such person, the income of which is chargeable under this Ordinance.

(2) Any person who—

Penalty on obstruction, refusal, etc.

- (a) Obstructs or impedes any person authorized as in this section mentioned in the exercise of any powers under this section ; or
- (b) Refuses, fails or neglects to produce any books, documents or papers as aforesaid to such authorized person ; or
- (c) Refuses or fails to answer, or wilfully gives a false answer to any question put by any authorized person for the purpose of testing the accuracy of any Return or of obtaining information for the purposes of this Ordinance

shall be guilty of an offence against this Ordinance.

## REPAYMENT OF TAX.

45. If it be proved to the satisfaction of the Commissioner that the amount paid as income tax is in excess of the amount properly chargeable, the person who has been charged and paid the same or his personal representative shall be entitled to have the amount so paid in excess refunded. All claims for repayment under this section shall be made within twelve months from the end of the year of assessment, and any claim not made within such period shall be disallowed. The amount of any repayment shall be made by the Receiver-General on the certificate of the Commissioner. Provided that this section shall not apply to any person who has been assessed in default of a Return, or who has been assessed in excess of his Return, and has not appealed against any such assessment.

Circumstances and conditions under which re-payment may be made.

## ADDITIONAL ASSESSMENTS.

46. Where the Commissioner discovers that any person liable to the tax has not been assessed in respect thereof, or has been assessed at a less amount than that which ought to have been charged, he may within the year of assessment or within three years after the expiration thereof, assess such person at such amount or additional amount as according to his judgment ought to have been charged, and the provisions of this Ordinance as to notice of assessment, appeal, payment, and recovery of the tax shall apply to such assessment or additional assessment.

Omissions and under-charges may be rectified within three years.

## OFFICIAL INFORMATION AND OFFICIAL SECRECY.

47. It shall be the duty of every public officer to furnish the Commissioner, on his application in writing, with any information required by him for the purposes of this Ordinance, and which may be in his possession or which he may be able to procure.

Public Officers to furnish information to the Commissioner.

48.—(1) Every person having any official duty under this Ordinance shall regard and deal with all documents, information, Returns, Lists and copies of such Lists, relating to the income or items of the income of any person as secret and confidential.

Documents, Returns, etc. to be treated as secret and confidential.

(2) Every person having possession of or control over any documents, Returns, Lists, or copies of such Lists, who at any time communicates or attempts to communicate anything contained in such documents, Returns, Lists or copies of Lists, to any person

Saving Clause.

(a) Other than a person to whom he is authorised by the Governor to communicate it; or

(b) Otherwise than for the purposes of this Ordinance, shall be guilty of an offence against this Ordinance.

#### COLLECTION OF THE TAX.

Extracts from Lists to be sent to Receiver-General.

49.—(1) The Commissioner shall from time to time forward to the Receiver-General for collection of the tax extracts from the Lists prepared under the provisions of section 39 of this Ordinance containing the names and addresses of persons assessed therein in respect of income, together with the amount of the tax payable by such persons.

Prescribed date for payment.

(2) The tax appearing in the Lists referred to in sub-section (1) of this section shall be payable on or before the prescribed date.

How to be dealt with where appeal is pending.

(3) Collection of the tax shall in cases where there is an appeal pending remain in abeyance until such appeal is determined.

Provided that the Receiver-General may in any such case enforce payment of that portion of the tax (if any) which is not in dispute.

Date of payment when objection or appeal has been settled.

(4) Where payment of the tax in whole or in part has been held over pending the result of a notice of objection to the Commissioner, or of an appeal to a Judge in Chambers, the tax assessed or amended, as the case may be, shall be payable within sixteen days from the receipt by the person assessed of the notification of the duty payable, and if such tax is not paid within such period, payment thereof may be enforced under the provisions of this Ordinance.

Recovery of the tax.

50.—(1) In the event of the tax or any portion thereof not being paid within the prescribed time, the same shall be recoverable by distress and sale of the goods, chattels and lands belonging to the person making default in payment.

51. It shall be lawful for the Receiver-General to issue warrants under his hand addressed to the Marshal requiring him to enforce payment of the tax.

Issue of warrants to enforce payment.

52. It shall be the duty of the Marshal forthwith to execute all warrants addressed to him according to the tenor thereof, and to levy upon the goods, chattels and lands of the person liable to pay the tax and to sell so much of the same as may be required to satisfy such liability.

Duty of Marshal.

53.—(1) There shall be paid to the Marshal such fees as may be prescribed in respect of the duties performed by him under this Ordinance.

Fees and costs.

(2) All such fees and all costs charges and expenses incurred by the Marshal in and about the performance of his duties under this Ordinance shall be a first charge upon any money obtained from any sale under this Ordinance.

(3) All fees, costs, charges and expenses received or recovered by the Marshal shall be paid into the Colonial Treasury.

54. Every sale of land by the Marshal shall be by public auction before the doors of the Supreme Court; and notice of such sale shall be given in the *Royal Gazette* in each of the three consecutive weeks before the day of the sale.

Sale by public auction.

55.—(1) The Marshal shall have power by deed to convey all lands sold by him, and every such conveyance so executed by the Marshal shall have the same force and effect as if executed by the person whose estate or interest in such lands is purported to be conveyed thereby.

Conveyance on sale.

(2)—(a) In the case of land under the Real Property Ordinance (No. 60), the Marshal may execute such instruments and do such acts and things as under the provisions of the said Ordinance may be necessary or proper to transfer any such land.

(b) On production of the proper instruments and payment of the requisite fees the Registrar-General shall duly register such transfer.

Surplus on  
sale.

**56.**—(1) Any surplus moneys arising on any sale under this Ordinance shall be paid to the person entitled thereto.

(2) The Commissioner may, if he thinks fit, pay any such surplus moneys into Court; and the Supreme Court or a Judge thereof may on the petition of any person entitled or claiming to be entitled to such moneys or any part thereof make order for the payment of the same or any part thereof to the person entitled thereto.

#### IMPRISONMENT OF DEFAULTERS.

In case of  
refusal to pay  
where there  
are no distraint-  
able effects,  
defaulter may  
be imprisoned.

**57.**—(1) If a person neglects or refuses to pay the tax charged upon him by virtue of this Ordinance, and no sufficient distress can be found whereby the same may be levied, the Governor may, by warrant under his hand and seal, commit such person to prison, there to be kept without bail until payment be made of that sum or security given to his satisfaction for payment thereof, together with such further sum as he may adjudge to be reasonable, for the costs and expenses of apprehending and conveying such person to prison, where he shall be detained and kept according to the tenor and effect of the warrant.

(2.) The Governor may issue his warrant to the Superintendent of Prisons directing the liberation of any defaulter, and on receipt thereof the Superintendent of Prisons shall forthwith release and discharge such defaulter out of custody, unless he is under detention for some other cause than that set forth in the warrant of commitment.

#### PUBLIC OFFICERS, &c., ASSESSMENT AND COLLECTION.

Public Officers  
and  
Pensioners:  
Basis of  
Assessment.

**58.** Public Officers shall be assessed in respect of their official salaries and emoluments, and persons receiving pensions out of the public revenue of the Colony shall be assessed in respect of their pensions, on the income arising or accruing from such sources within the year ending on the 31st day of December immediately preceding the year of assessment, and as regards their income from sources other than the above they shall be assessed in accordance with the provisions of section 11 or subsection (1) of section 12 of this Ordinance.

**59.**—(1) A Public Officer, Government employee or Pensioner, shall be charged with the tax computed in accordance with section 58 of this Ordinance on his income from all sources inclusive of his salary or pension, and shall make a Return of such income, and be otherwise subject to the provisions of this Ordinance.

Assessments on Public Officers and Pensioners to include income from all sources.

(2.) The tax payable by a Public Officer, Government employee or Pensioner, under sub-section (1) of this section, on his total income from all sources, shall be deducted from his salary or pension by the Receiver-General.

**60.** Where the tax is payable by any public officer or Government employee, or any class of public officers or Government employees, or persons receiving pensions out of the public revenue of the Colony, the Governor in Executive Council may by Departmental Rules provide for the payment of the tax by monthly or other deductions from the official salary, or from the pension payable, as the case may be.

Public Officers and Pensioners : Tax may be charged by deduction.

#### GENERAL.

**61.** The Governor in Executive Council may remit the whole or any part of the tax payable by any person if he is satisfied that it would be just and equitable to do so. Notice of such remission shall be published in the *Royal Gazette*.

Power of Governor in Executive Council to remit tax.

**62.**—(1) Every notice required to be given under this Ordinance shall be signed by the Commissioner; and no proof of any such signature shall be necessary.

Signature and proof of service of notices.

(2) A notice may be served on a person, either personally or by being sent through registered post, and in proving such service in the latter case it shall be sufficient to prove that the letter containing the notice was properly addressed and posted.

**63.**—(1) The Governor may make Regulations :—

- (a) providing for the deduction and payment of the tax at the source ;
- (b) providing for the payment of the tax by monthly or other instalments ;

Regulations may be made by the Governor.

- (c) providing for any such matters as are authorised by this Ordinance to be prescribed;
- (d) providing for any other matter or thing, whether similar or not to those above-mentioned, in respect of which it may be expedient to make Regulations for the purpose of carrying this Ordinance into execution.

(2) All Regulations purporting to be made in pursuance of this section shall be published in the *Royal Gazette* and shall come into operation on such publication or at such other time as may be named in such Regulations.

(3) If any person fails to comply with or contravenes the provisions of any Regulation made under this Ordinance he shall be guilty of an offence against this Ordinance.

(4) All Regulations made under this Ordinance shall be judicially noticed.

#### PENALTIES.

Failure to perform any required duty. **64.** Any person who wilfully fails or neglects to perform any duty required to be performed under this Ordinance shall be guilty of an offence against this Ordinance.

Penalties in cases of offences against this Ordinance. **65.—(1)** Any person guilty of an offence against this Ordinance shall be liable to a penalty not exceeding five hundred pounds.

Penalty for rendering false Returns, claims for repayment etc. (2) Any person who for the purpose of obtaining any allowance, reduction, rebate or repayment, in respect of the tax, either for himself or for any other person, or who, in any Return made with reference to the tax, knowingly makes any false statement or false representations, and any person who aids, abets, assists, counsels, incites, or induces, another person to

- (a) make or deliver any false Return or statement under this Ordinance, or

(b) keep or prepare any false accounts concerning any profits or gains chargeable under this Ordinance,

shall be liable to imprisonment with or without hard labour for a term not exceeding six months.

(3) All Proceedings under this section may be instituted before a Magistrate in the manner provided in the Summary Conviction Offences (Procedure) Ordinance, 1918, and may be commenced within three years next after the cause of complaint arose. Limit for proceedings for recovery of penalties. (9-1918).

66. This Ordinance shall be deemed to have come into operation as from the first day of January, 1922. Date of commencement of this Ordinance.

Provided that the provisions of this Ordinance shall not apply to any income tax imposed prior to the commencement of this Ordinance, or to any enactment, matter or thing, touching such tax, and in respect of any such tax the Ordinances applicable thereto shall have the same effect as if this Ordinance had not been passed. Saving clause as regards previous years.

Passed in Council this eleventh day of April in the year of Our Lord one thousand nine hundred and twenty-two.

JOHN DE NOBRIGA,  
*Acting Clerk of the Council.*

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